In the Claims

Cancel claims 1-14 without prejudice.

1. (cancelled) A resorbable, remodelable implant material comprising a sterile, non-crosslinked, decellularized and purified mammalian tissue having a major percentage of its available amine groups alkylated.

2. (cancelled) A material according to claim 1 wherein the tissue is selected from the group consisting of serous and fibro-serous membranes.

3. (cancelled) A material according to claim 2 wherein the tissue is selected from the group consisting of pericardium, peritoneum, fascia lata, dura mater, dermis and small intestinal submucosa.

4. (cancelled) A material according to claim 3 wherein the tissue comprises bovine pericardium.

5. (cancelled) A material according to claim 1 wherein the material has been alkylated by an alkylating agent selected from the group consisting of 1,2-epoxy-R compounds where R is an alkyl group up to 6 carbon atoms.

6. (cancelled) A material according to claim 5 wherein the alkylating agent is propylene oxide.

7. (cancelled) A material according to claim 1 wherein the alkylating agent is methyl glycidyl ether.

8. (cancelled) A material according to claim 1 wherein the material is provided in the form of flat or textured sheets or strips.

9. (cancelled) A material according to claim 1 wherein the material is adapted for use in a surgical application selected from the group consisting of duraplasty, thoracic, abdominal, urological, opthalmological, cardiac, and vascular surgery.

10. (cancelled) A process of preparing a resorbable, remodelable implant material according to claim 1, the method comprising the step of treating a biological tissue with an alkylating agent under conditions suitable to alkylate a major percentage of available amine groups in the tissue, and sterilizing the treated tissue for use *in vivo*.

11. (cancelled) A process according to claim 10 wherein the cleaned tissue is treated with a base prior to the alkylating step.

12. (cancelled) A process according to claim 10 wherein the alkylating agent is used at a pH of between about 9 and about 11.

13. (cancelled) A process according to claim 10 wherein the concentration of alkylating agent is between about 2% (v/v) and about 5% (v/v).

14. (cancelled) A process according to claim 10 wherein the tissue is exposed to the alkylating agent for at least 48 hours.

Kindly add the following claims 15-34:

15. (new) A process of preparing a resorbable, remodelable implant material, the process comprising the step of treating a biological tissue with an alkylating agent under conditions suitable to alkylate 80% or more of available amine groups in the tissue, and sterilizing the treated tissue for use *in vivo*.

16. (new) A process according to claim 15 wherein 90% or more of available amine groups are alkylated.

17. (new) A process according to claim 15 wherein 95% or more of available amine groups are alkylated.

18. (new) A process according to claim 1 wherein the cleaned tissue is treated with a base prior to the alkylating step and the alkylating agent is used at a pH of between about 9 and about 11.

19. (new) A process according to claim 15 wherein the concentration of alkylating agent is between about 2% (v/v) and about 5% (v/v)

20. (new) A process according to claim 1 wherein the tissue is exposed to the alkylating agent for at least 48 hours.

21. (new) A process according to claim 15 wherein the tissue is selected from the group consisting of serous and fibro-serous membranes.

22. (new) A process according to claim 21 wherein the tissue is selected from the group consisting of pericardium, peritoneum, fascia lata, dura mater, dermis and small intestinal submucosa.

23. (new) A process according to claim 22 wherein the tissue comprises bovine pericardium.

24. (new) A process according to claim 15 wherein the material has been alkylated by an alkylating agent selected from the group consisting of 1,2-epoxy-R compounds where R is an alkyl group up to 6 carbon atoms.

25. (new) A process according to claim 24 wherein the alkylating agent is propylene oxide.

26. (new) A process according to claim 24 wherein the alkylating agent is methyl glycidyl ether.

27. (new) A process according to claim 15 wherein the material is provided in the form of flat or textured sheets or strips.

28. (new) A process according to claim 15 wherein the material is adapted for use in a surgical application selected from the group consisting of duraplasty, thoracic, abdominal, urological, opthalmological, cardiac, and vascular surgery.

29. (new) A process according to claim 15 further comprising the steps of dehydrating and packaging the implant.

30. (new) A process of preparing a resorbable, remodelable implant material, the process comprising the step of treating a biological tissue with an alkylating agent under conditions suitable to alkylate 90% or more of available amine groups in the tissue, and sterilizing the treated tissue for use *in vivo*, wherein the tissue is treated with a base prior to the alkylating step and the alkylating agent is used at a pH of between about 9 and about 11 and a concentration of between about 2% (v/v) and about 5% (v/v), and wherein the tissue is selected the group consisting of pericardium, peritoneum, fascia lata, dura mater, dermis and small intestinal submucosa.

31. (new) A process according to claim 30 wherein the alkylating agent is selected from the group consisting of 1,2-epoxy-R compounds where R is an alkyl group up to 6 carbon atoms.

32. (new) A process of preparing a resorbable, remodelable implant material, the process comprising the step of treating a biological tissue with an alkylating agent under conditions suitable to alkylate 95% or more of available amine groups in the tissue, and sterilizing the treated tissue for use *in vivo*, wherein the tissue is treated with a base prior to the alkylating step and the alkylating agent is used at a pH of between about 9 and about 11 and a concentration of between about 2% (v/v) and about 5% (v/v), and wherein the tissue is selected the group consisting of pericardium, peritoneum, fascia lata, dura mater, dermis and small intestinal submucosa.

33. (new) A process according to claim 32 wherein the alkylating agent is selected from the group consisting of 1,2-epoxy-R compounds where R is an alkyl group up to 6 carbon atoms

34. (new) A process according to claim 33 wherein the alkylating agent is selected from the group consisting of propylene oxide and methyl glycidyl ether.